

**PUBLIC CHAPTER NO. 1100**

**SENATE BILL NO. 3103**

**By Henry**

**Substituted for: House Bill No. 4032**

**By McDaniel, Sontany**

AN ACT to amend Tennessee Code Annotated, Section 67-4-719, relative to collection of delinquent business taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-719(d), is amended by deleting the subsection in its entirety and by substituting instead the following:

(d) If the county clerk, in the case of a county, or the proper city tax collector, in the case of a municipality, fails to collect the tax, interest and penalty from any delinquent taxpayer, then it shall be the duty of the commissioner at any time after the tax has become delinquent for more than six (6) months to collect the tax, interest and penalty from the delinquent taxpayer in accordance with the procedure specified in Chapter 1, Part 14, of this title; provided, however, the county clerk, in the case of a county, or the proper city tax collector, in the case of a municipality, may collect the tax at any time before the commissioner notifies the taxpayer of an audit of the taxpayer or takes any other action authorized under Chapter 1, Part 14 of this title to collect the tax.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.

**PASSED: May 15, 2008**



RON RAMSEY  
SPEAKER OF THE SENATE



JIMMY NAIFEH, SPEAKER  
HOUSE OF REPRESENTATIVES

APPROVED this 5th day of June 2008



PHIL BREDESEN, GOVERNOR